IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 24TH JANUARY 2007 / 4TH MAGHA 1928

WP(C).No. 2835 of 2007(K)

PETITIONER:

M/S.DESAI BROTHERS (PAPER) PVT LTD.,
B.P.O. LINK ROAD, ERNAKULAM, REPRESENTED BY IT'S

BY ADV. SMT.K.LATHA

RESPONDENTS:

---

1. STATE OF KERALA REPRESENTED BY THE
   CHIEF SECRETARY TO THE GOVT. OF KERALA,
   SECRETARIAT, THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
   COMMERCIAL TAXES, ERNAKULAM.

3. THE ASST. COMMISSIONER,
   SPL. CIRCLE-1, ERNAKULAM.

4. INSPECTING ASST. COMMISSIONER,
   COMMERCIAL TAXES, KAKKANAD, ERNAKULAM.

BY GOVERNMENT PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).NO.2835 OF 2007-K

Dated this the 24th day of January, 2007

JUDGMENT

The petitioner is aggrieved by Exts.P10 to P13 notices demanding tax for the months of April to July of this financial year which is due under Exts.P2 to P5 assessment orders. The petitioner submits it has already preferred Exts.P6 to P9 appeals against those orders. It is also pointed out that as per Ext.P1 a claim for refund of an amount of Rs. 17,91,755.25 is pending before the 3rd respondent. If that amount is adjusted, no further amount will be payable by it under the impugned revenue recovery notices. Hence, this writ petition seeking appropriate reliefs.

2. Heard. The learned Government Pleader for the respondents also.

3. If the petitioner furnishes bank guarantee for the amounts demanded under Exts.P10 to P13, recovery pursuant to them will remain in abeyance till the disposal of Exts.P6 to P9 appeals filed by the petitioner. The petitioner shall co-operate with the appellate authority for the disposal of the appeals. If,

Ext.P1 is received and pending, it shall be considered and disposed of by the third respondent, within six weeks from the date of production of a copy of this judgment, after affording an opportunity of being heard to the petitioner.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR,JUDGE.

MS